

The Oregon Union.

SATURDAY, FEB. 28, 1863.

The Massachusetts School of Politics in Oregon.

The hissing Puritan viper of the Salem VAMPIRE finds fault with the ARGUS at Oregon City, for its instinctive abolitionism!!

Well, it is better to be SOMETHING positive, than to be either pig or puppy, just as occasion may demand. This Salem viper belongs to the infamous "Beast Butler" School of Massachusetts politicians, who can accommodate itself to either condition for pay. The only incentive to action the scholars of that school have, is the scent of prey—whenever will be Butcher for the time being, they'll be Dog, so as to get the OFFAL. That is all the principles they have—FEED is all the foul and filthy buzzards in the political world, care for. They can be fawning sycophants to "The Slave Power," so called, to day; and adulators of Abolition the next; and whether the country goes to Jeff. or to Abe—whether it declares for "Pro-Slavery," or for "Antislavery," for "Loyalty" or for "Treason"—these fellows "don't care a d—d," for they have established an interest in both!! When "Nes" and Baker were elected to the United States Senate one of the most active agents in that election remarked, boasting, to us and to others, in the streets of Salem, that whoever was elected President—but more particularly whichever of the two—Douglas, or Lincoln—that was elected, "Jim Nesmith could accommodate himself to the principles and policy of his administration." The remark is an epitome of the political immorality of the branch New England School in our midst. That eloquent Democrat, Cox of Ohio, draws a "speaking picture" of the principles that govern that school, when he says: "They (the Puritans) take Success for Justice, Equity for Greatness, Cunning for Wisdom, Cupidity for Enterprise, Sedition for Liberty and Cant for Piety."

The Salem cur is a worthy pupil of the Puritan school which Mr. Cox so truthfully describes, and the men who surround him are like unto himself.

None put an unmitigated villain—the vilest of the vile among political harlots—could bring himself to complain of any one's Abolition after the VAMPIRE's disgusting display of his Massachusetts sectional instincts, yet fresh in the minds of every one. Up to the very day the news of the Eastern Elections reached Oregon, his was the vilest, the foulest, and the most unscrupulous Abolition sheet in the State. Billy Adam's Argus couldn't hold a candle to it for mean sectional malignity. True to its Puritanical instincts—like "Butler the Beast"—as it had been foremost in obsequious toadyism to the South for its bread and butter, while the South had bread and butter to dispense—now that she had lost the distribution of the loaves and fishes, it would be profitable, safe and popular to kick her! Accordingly we find this Salem graduate of the Butler School out Heroding even the abolition Argus, as Butler outstrips Banks. When the first news of Hunter's Proclamation to the Negroes of South Carolina reached this State, we were upon the eve of an important election. This fiend of the Salem paper rejoiced at it with the following exhibition of demoniacal glee. He rejoiced with true Butler ferocity—with a devilish ferocity that showed his true blue Puritan stock—he rejoiced that the Black Savage was being commissioned to ravage and lay waste the homes of the South. The prospect of dwellings in flames; of fathers, sons and brothers massacred; of mothers wives and daughters under the violence of the black brute licenced to ravish; of children agonising on the point of the bayonet; seemed to delight the longings of his atrocious Puritan soul in fatness. Hear this Cur from the Salem kennel of New England "Dough faces"; and then judge ye between his Abolition and that of "Parson Billy Adams." The ARGUS never uttered so fiendish and atrocious a sentiment as the following from an editorial in the Salem paper of last June:

"These Slaveholders become dissatisfied, they declared their slaves insecure or less profitable in the Union than out. Their negroes have by the folly and crime of their masters become unprofitable and dangerous. We do not wish to be taxed to buy the negro from his master, and every dollar sent to the coffers of that sedition sort will go most grudgingly. What a princely dividend the price of four million slaves would be among the renowned three hundred and fifty thousand Slaveholders. Let the parties who have always enjoyed the benefits

of the Slaves' labor stand the cost of their manumission. If the people of South Carolina or Alabama feel their throats unsafe from negro insurrection it is to be hoped they have already made enough out of the slaves to manumit them or to provide some other security. JUST NOW WE DON'T WISH TO PAY MUCH FOR THE SAFETY OF SOUTH CAROLINA THROATS IN GENERAL.

And the diabolical scoundrel who deliberately pens and publishes such sentiments, talks about "Billy Adams' radical Abolitionism."!!

CORRESPONDENCE.

ROSEBURG, Feb. 18th, 1863.

EDITOR UNION—Sir: Surely a "change has come over the spirit of dreams." Instead of fast we are becoming slow; especially in the way of volunteering for the protection of our wives and children against the savage foe that is to be, and the bloody minded Secessionists in our midst. But let us take courage and hope for better times. One miserable wood thief of this place offers to respond to the female proclamation for fighting, provided, we will furnish plenty grub and comfortable quarters, surrounded with "lots of our fair, smiling daughters," with whom to beguile the weary hours when not occupied lying around camp. He thinks Camp Baker, for climate and regulations will suit his constitution and inclinations perfectly. A horrible looking being, with red looking, fiery eyes, said to me yesterday: "Uncle Abe's pet lambs are capable of barring up under a right smart chance of leisure in these parts. What mought have been the reason for getting em out stranger? they don't seem to do nothing but draw pay and go from one good camp to tither and eat lots of good grub." I knew he was a secessionist in a minute by his criticisms, so I replied very wrathily: "Know you not, Mr. Southern Aristocrat, that our soldiers think, no dream, or act anything but blood, war and thunder, and those things of which you complain, are Pacific strategic movements, and by the same rule of action, with an addition of six hundred volunteers, in twelve months more we can scare the Southern Confederacy out of its boots, and make the red devils of the forest quake with fear in anticipation of the gallant charges to be made upon the she devils who are just waiting a favorable opportunity to scalp our wives and children, and burst Mammy Gibbs' best government you or anybody else ever saw. "You are a Secessionist, Sir; your property ought to be confiscated and given to the loyal black guards of our frontier."

The argument, though new, was overwhelming; he wilted. But, argued he, the Loyal Blacks would quarrel over the distribution of the spoils. What evidence have you of that? said I.

"I was settin in Bush's office awhile back and heard two men talkin in tither room; one said to tither, 'now Mr. Bush are you goin to join in with the Seceshes and forsake your old friends before you redeem your promise to me? My office of Judge will expire soon and you must help me to get tither accordin to agreement. You know there are three thousand men in this State who were born in the South, and either one would see me in h—l, before he would vote for me, no matter what ticket I ran on. Well, said Bush, how can I help it Judge S.? By pitchin into the G—d d—d Democrats as you used to do; call em traitors, give em h—l generally; do with the Republicans as we agreed to when Hardin was elected, and as he agreed to do; oppose the reorganization of the Democratic party and keep up the Republican party organization. Says Bush, I want you to distinctly understand by G—d sir, that I'm editor of the Statesman, and I want none of your d—d sniveling interference by G—d. I will abuse or praise any party I choose; you can go to h—l for your office next time, and if you attempt to interfere again I will use the columns of the Statesman to expose all your d—d mean, political rottenness. I know your political history by heart, so be warned."

I objected. What evidence have I that you are not telling me a Secession lie. He then stated he had related the conversation from memory and for the truth of the substance he referred to Mr. E. S. C—y of Salem, with whom I have no means of conversing, but any person feeling interested may do so. I am inclined to believe it for this reason; when the Blacks and "Hop-eared Democrats" held their convention together in Eugene last spring, Judge Stratton told John Kelly the "Statesman had teeth," that he had better not oppose it or it would take the head of his shoulders. Hence, the Judge knowing it could bite and tearing it would, caved, weakened, and let down like a brickbat, and took the curings as any other Abolitionist or nigger would do from his master—giving still stronger proof of the similarity of the two. Can you tell what is a political abortion? Can anybody tell? I want an answer to the question.

Our County Judge (who thinks he knows Lincoln to be white, because the white livered Larrapin told him so) made quite a speculation in greenbacks the other day by buying notes on good men from one

of our merchants; paying for them in gold at a high price, for the sake of two per cent, which they were drawing. He is so black and much disliked, the debts were canceled with greenbacks at par as soon as it was known, and such a bobbling as he made up and down the streets for a few days after I never saw before.

I got a glimpse of the nice man of the ribbon lately. Mr. Lathrop, School Superintendent, who is in town fixing up his business, so he need not touch it with his hands again. I would suggest that he be advised to wear crinoline, by which means he can dispense with the ribbon and also avoid touching it (his business) with his hands.

The district school, taught for the benefit of our colored population is at an end, and the teacher paid off in greenbacks at par with one or two honorable exceptions, and those were Democrats. He says his wages will not amount to twenty-five dollars per month. The sheriff and Federal officers are not exempt from this piece of meanness; but why complain; what would be expected from a "hog but a grunt," or from a nigger but niggardly conduct. If the above is not true I will thank anyone to correct me. The school taught for the benefit of white children closes next week, and the blacks themselves know what kind of money the teacher will receive; they know intuitively that they are mean spirited and more narrowly contracted than any other class of people, except the niggers, in the whole country.

Very respectfully yours,
STONEWALL.

LEBANON, Linn Co. Feb. 18, '63.

DEAR FRIEND—There is nothing of interest in this part of the country. Since I saw you at Albany I have been almost continually amongst the Democracy and I find them generally alive to the work before them, and I have heard but one expression from them regarding you, and that is "well done thou good and faithful servant, thou shalt not be forgotten by the faithful when they go up to the tabernacle of Democracy to worship in the usages of their fathers." I find but few strikers for Lincoln now, and men, who but a few short months ago declared it treason to carry a Democratic paper in their pocket, are now loudest in their denunciations of Abraham and loudest of the loud in their praises of those noble patriots who never bent to the terrible storm of fanaticism that has swept over our land and deluged it in blood. So severe in the work of disseminating truths to the people, and your reward is not far distant.

Dishonesty.

The Abolition Argus at Oregon City is the most dishonest paper in the universe. It has no regard for its own character nor for giving truth to its readers. Its quotations from the UNION are garbled to an extent that is shameful. It takes detached sentences from our paper and runs them together without the usual asterisks where omissions are made. This is a piece of dirty unfairness of which we never knew any other paper but the Argus to be guilty. Does the Argus think by this sort of thing to deceive its readers? Does it think that Abolitionists do not read the UNION? They are the most attentive readers the UNION has, though they take care never to pay for the paper. They invariably steal the UNION and take it round the corner where nobody is looking on, and there greedily devour its contents. The Argus makes nothing by this unprofessional, dishonest system of garbling.

Convenient Tool-dom.

Bush has got his Judicial Lackey at Salem to make a decision against the reception of greenbacks for State taxes. It is no doubt made for the personal benefit of the Malignant. Hadn't he better get the other Judicial Lackey at Eugene City to make a similar decision. Either of the Lackeys would hang an infant if ordered to do so by their owners, and if it was for the benefit of the Vampire faction that they should do so. The people will soon get red of these corrupt and vile judicial "tools."

PERSONAL.—Governor Seymour's eloquent and forcible denunciations of puritan selfishness, hypocrisy and corruption are considered personal at Salem! This is probably the reason why the time serving organ of the Puritan brotherhood of brigandage at that place has omitted to publish the most important portions of that document. The Governor shaves sharp. The political corporation of New England sneaks, who congregate about the den of Treasury thieves down the river, must have felt his lashings. They haven't a word to say about the most Democratic, truthful, honest and patriotic document that has been sent the light in the U. S. since Jackson's day.

If President Lincoln really wants to obtain a united Cabinet let him choose Phillips, Greeley, Garrison, Jim Lane and Fred Douglass (colored) and fill the remainder of the positions with intelligent contrabands.—Ex.

WAR NEWS.

Dates to Feb. 18th.

The war news is to the 18th. It is voluminous but unimportant. Congress is maturing, and no doubt will pass, a very rigid conscription law.

It enacts that all able-bodied male citizens of the United States between the ages of 18 and 45 constitute the National forces, and shall be liable to perform military duty when called out by the President. Section second gives the classes of persons exempt, including the Vice President, Judges of the various courts of the United States, heads of Departments, and such persons as are physically or morally unfit for service; such as are required for the protection and support of aged or infirm parents or helpless children. The third section divides the national forces not now in service into three classes—First, those between eighteen and thirty, and unmarried above that age; second, all others—second class not to be called into service till the first is exhausted. Section fourth provides that for greater convenience in enrolling and organizing, the United States shall be divided into military districts, answering to Congressional districts of States and Territories. There shall be a Provost Marshal, with the rank of captain of cavalry for each district, subject to the orders of the Provost Marshal General. Other sections provide for sub-districts, and the appointment before the tenth of March, and in each alternate year thereafter, of an enrolling officer for each district, who is to enroll all persons subject to duty before the first of April, to include those of the first class, who are subject for two years to be called into service, and to serve for three years or during the war; and when they are drafted into service they shall be upon the same footing as volunteers.

Another bill, introduced into the Senate by Sumner, provides for the enrollment of able-bodied blacks between 18 and 45, who have been freed by Congress or the proclamation of the President, by the commanding officers of the department within which they shall be found. They are to be organized, armed, equipped and mustered into service for the war. Their pay is to be \$7 per month, one-half to be retained until the end of their service. Another section authorizes the voluntary enlistment of the free blacks between the ages of 18 and 45, with the same pay as white volunteers. The aggregate number of men enrolled under the Act is not to exceed three hundred thousand.

[Let the Abolitionists try to enforce the above conscription law in the present temper of the country and the administration would be likely to find itself in the condition of Louis Philippe in February, 1848.] Harrisburg, Feb. 12th.—Governor Curtin sent a message to the Legislature to-day in reference to arbitrary arrests, contending that Congress alone has power to suspend the writ of habeas corpus, and recommending the passage of a resolution requesting Congress to take such action as may bring the guilty to punishment and relieve the innocent. While the Governor admits that these arrests were necessary at the commencement of the rebellion, he does not think there is any occasion for them at the present time.

[The recent triumphs of the Democracy, and their determined spirit not to submit further to the outrages of the Abolition "architects of ruin," have taught Gov. Curtin and other obsequious tools of the administration, that it will not do to trifle longer with the rights and liberties of the people. Ed Union.]

The Mississippi is not yet opened. Vicksburg still holds out. The project of digging the famous "canal" has been "goin out." Another route for it is to be surveyed. The ship canal bill for the west via the Lakes, was defeated in the House Feb. 6th, by 10 majority. The Senate has passed a bill remodeling the entire postal system.

[We wish they'd remodel their officials in the transportation and delivery of the mail and make them attend to their duties.—Ed. Union.]

The bill makes all offices yielding over one thousand dollars per year, appointive by the President, less than that by the Postmaster-General, and abolishes all perquisites. Drop letters to be charged two cents. There must be other prominent features in the bill, not given in the concise dispatches.

Seward has made an official denial that Mercier (French Minister at Washington) had been commissioned by the Federal Government to make any overtures for peace to Jeff and the rebels.

The House passed a bill Feb. 10th, providing a Territorial Government for Montana Territory, lying contiguous to Oregon and Washington. The Missouri Emancipation bill passed the Senate Feb. 12th, providing Missouri shall pass an Emancipation Act within twelve months, when twenty millions of dollars in 4 per cent bonds will be delivered to that State, on condition said Emancipation Act shall abolish slavery not later than July 1875. If the Act for the free manumission is not passed before July 1863 and slavery excluded forever, the bonds are not to exceed ten millions of dollars.

Union forces entered Lebanon Tenn., on the 8th. They captured 600 rebels; mostly Morgan's command. Many field officers were taken. The Confederate steamer Florida is reported as having made 7 prizes off Cuba and 1 off Bahama Banks. No U. S. war vessels at or near Nassau on the 5th.

The levee at Yazoo Pass, 60 miles above Vicksburg has been cut by order of Gen. Grant, the object being to drive out the guerrillas who infest that section, and fire on passing steamers. The Federal army under Grant, is suffering considerably from disease. The small-pox is prevalent. The steamer Champion was conveyed on her last trip from Aspinwall to New York by the gunboat Connecticut.

The Legislature of Missouri have failed to elect a U. S. Senator; and the joint convention is

reported to have adjourned to the 17th of November next in consequence of disagreement.

James M. Wall has been U. S. Senator from the State of New Jersey, for the short term to fill the vacancy occasioned by the death of Thompson. The most prominent candidate for the long term is said to be Cook, the Chief Engineer of the Camden and Amboy R. R. A correspondent of the Bulletin says of the election of Wall: "Such violent partisan feeling prevailed on the occasion of the election of Wall. He presented himself at the State Capital for the purpose of declining the short term which he said he would not accept under any circumstances. His pale visage and his left arm in a sling—the arm being paralyzed with rheumatism caught while he was confined as a "secessionist" in Fort Lafayette—created a furore among the members, and they said he should accept. "Yes by G—d," cried one member, "we'll stand him to the United States Senate with that Lincoln Rheumatism in a sling—where the necks of the infernal tyrants and scoundrels ought to be." This exclamation brought out the wildest demonstrations from the crowd, and he was elected with a hurrah on the side of the first ballot by 53 to 25 all the democratic members voting for him."

The last news from Europe is of an important nature. The Emperor of France is said to have sent instructions to M. Mercier, to propose in the name of the French Government that Peace Commissioners should be appointed to confer with the Confederate Government by the North without an armistice or necessary cessation of hostilities. This looks decidedly like an offer of mediation, with the shadow of an armed intervention looming up in the background distinctly, though dimly, in the event of other efforts failing to effect a reconciliation between the two contending sections of the Republic.

IMPOTENT MALICIOUS.—The New York Post—Cullen Bryant's paper—contained an article threatening Governor Seymour and the State of New York with being placed under the surveillance of the Federal General Dix. The Governor replies to this threat by arresting the Federal agents of despotism in New York City. At this the New York Times whines pitifully, and asks if the Governor is determined to push the administration over the brink of the precipice on which it is standing. That is just what any other criminal standing on the trap door of the gallows would plead not to have done. Over with Raymond, Seward, Lincoln, Greeley and the whole pack of disunion traitors who have brought our glorious country to the very verge of ruin.

VALANDIGHAM the fearless champion of popular rights, lately made a thrilling speech in Congress, in the course of which he is reported to have made use of this language:

There is not one drop of rain that falls over the whole vast extent of the North West that does not find its home in the bosom of the Gulf. We must, and will follow it, with travel and trade, not by treaty but by right; freely, peacefully, and without restriction or tribute, under the same Government and flag.

And, turning to the Abolition side of the House, he uttered this prophetic warning:

Believe me, as you did not the solemn warnings of years past, the day which divides the North from the South, the self-same day decrees eternal divorce between the West and the East.

This sentiment is making fearful headway in the middle and western States.

Mr. Riddle of Jacksonville has written us complaining of the use of his name in a letter some weeks ago in the Union over the signature of "Inoc." Mr. R. is not the author and we do not know who is, for it was handed to our attention by some unknown person, and reached this office during the editor's absence from Corvallis. The person in charge of the paper suffered it to go in upon the representation of the Express rider that the fellow handing it to him said he was justice to any one the columns of the Union are open to them for explanation. Meanwhile, we shall keep a look out for the scallawag who imposed upon us.

TO AGENTS AND FRIENDS.—We have heard of several small sums of money for the Union, the hands of agents and friends. Will they be kind enough to send it to us as soon as possible? Our expenses for Printers' hire are large and have to be met every week. If the friends and patrons of the Union do not exert themselves to procure it an extended circulation, so as to enable us to meet these expenses they will have to wait for the paper until we shall have learned the Printer's trade and are enabled to get up the Union without any cost. A word to the wise is sufficient.

FAIR FOR SALE AT A BARGAIN.—See advertisement of a farm for sale in another column. It is a valuable, convenient place and will be sold on easy terms.

READ THE ARTICLE entitled "a contrast," on the fourth page of this paper.

BLOOD! BLOOD!—The "Bright Side." "We have lost nothing—nothing beyond a host of precious lives," said the New York Independent in speaking of the fight at Fredericksburg, "and let us thank God that we have them to give and plenty more in reserve, if needed."

Again, this week, it says: "Since Christmas last set its star in the heavens no angel voices have sung in our heavens—Peace on earth, good will to men. The trumpet's clangor and the cannon's roar have filled the hemisphere. Garments have been rolled in blood. Thirteen thousand men have seen the end of mortal life. Mourners go about the street. Widows are yet more desolate, whose sons have fallen. Orphans grow numerous as drops of dew. Yet the angels sing. High above the roar of battle, and the outcry of armed men, still the voices of the air cheer us, singing, Peace! Good will! Peace, when the moral evil is vanquished. Good will, when those who hate mankind are hurled from power."

"Until then none need hope for quiet. Blood never was shed for a nobler cause. Our children are falling. But they that fall for a worthy cause are God's witnesses, and man's martyrs! This continent belongs to Liberty. We are ransoming it from Satan at a price of blood, as the world was ransomed."

Henry Ward Beecher, the editor of the Independent, in his recent fraternity lecture at Boston, said: "We need more martyrs; we need more bloodshed. Blood is the wine of the nations. God feeds them on blood."

A writer in the Independent this week speaks as follows: A leading General who was in the battle

told a member of Congress that he felt relieved when the army was safely withdrawn, and in his opinion we were now nearer victory than ever before.

"The member of Congress had another comforting view. The reverse, he said, rendered the January Proclamation of Emancipation an accomplished fact. If we had beaten the enemy thoroughly at Fredericksburg, there is no telling what the effect might have been upon the slavery question."

"This is the bright side of the subject, and in dark days like these it is well to look at the cheerful side of everything."

Blood—blood—blood—more blood, is the cry of the radical party who acknowledged Beecher as a leader and who now have control of the President. Blood for what? To achieve a victory over the rebels in arms against the Government? No. To restore the Union? No. "The blood uselessly shed at Fredericksburg is gazed upon in demoniac glee by the preachers of the Independent. Defeat there is to them, 'the bright side of the subject.' "If we had beaten the enemy there is no telling what the effect might have been on the slavery question." "The reverse renders the emancipation proclamation an accomplished fact." This is "bright" and "cheerful!"

And yet there are men pretending to intelligence who refuse to see that the New England Rump, which has the President under "pressure," desires no success in the field which has not for its object and result the abolition of slavery, though the Union fall and rivers of blood float away its fragments!—Roch. Union.

PORTLAND, Feb. 23, 1863.

ED. UNION.—Sir: As I wish to give full publicity as I can to the meaning and intentions of the U. S. Stamp Act, I would ask of you to publish from the copy I send you, the decision of the commissioner, on said act. The U. S. Excise Law is so sparsely distributed through the State that very many do not know what is required of them, and even if they had it, would not know fully how to construe it, therefore I consider it my duty to give them through the press all the information I possess.

Very Respectfully yours,

THOS. FRASAR.

U. S. Assessor for Oregon.

OFFICE OF INTERNAL REVENUE,
October, 1862.

Decision in regard to Stamps upon Instruments.

In stamping promissory notes or other instruments requiring stamps, under the provisions of the Excise Law, two or more of a smaller denomination may be used in numbers sufficient to amount to the sum of the stamp required: Provided, that they are of the kind denominated for the kind of instrument to which the stamps are applied.

Certificates.

A stamp will be required upon every certificate which has, or may have, a legal value in any court of law or equity.

Certificates, warrants, orders, and drafts, by one State officer upon another, for the purpose of carrying on the Internal business of the Government, are not subject to a stamp tax.

The same rule applies to the certificates, orders, &c., of county, city and town officers.

Messages transmitted by telegraph and railroad companies over their own wires, on their own business, for which they receive no pay, are not taxable.

Decision concerning the Affixing and Cancelling of Excise Stamps on Documents, &c.

Sec. 95, provides: "That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, any instrument, document or paper, of any kind or description whatsoever, without 'the same being duly stamped for denoting the duty imposed thereon, or without having thereupon an adhesive stamp, to denote said duty, such person or persons shall incur a penalty of \$50; and 'such instrument, document or paper, 'shall be deemed invalid and of no effect."

It seems to me perfectly clear, that by the provisions of Sec. 95, the person who makes, signs and issues the instrument, is the only person who is authorized to affix the stamp required by the law; and the person who makes, signs and issues, etc., without affixing the stamp, incurs the penalty as aforesaid, and is liable to prosecution therefor, and the instrument or document is invalid in consequence of such neglect.

Sec. 99, provides: "That the person 'using or affixing the stamp, shall write 'thereupon the initials of his name, date, &c."

Other portions of the law impose penalties upon persons who receive documents or articles subject to stamp duty from the person who makes, signs and issues them, without being duly stamped, etc.

I am therefore of the opinion that a faithful compliance with the requirements of the provisions of the excise law, demands:

First: That all papers subject to stamp tax, shall have the stamp affixed before the same is issued.

Second: That the stamp so affixed must be cancelled in the manner prescribed by the party making, signing or issuing (in other words, executing, the instrument, document, or paper.

Hence, the receiving of an unstamped paper is a violation of the law. The attaching and cancelling of a stamp on a document so received, is also unlawful, and the cancelling of a stamp on a paper (otherwise lawfully issued,) by other than the party executing the paper to which the stamp is affixed, is equally improper.

The only exception that exists in the law to the above ruling, is in the case of a bill of exchange, or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, in which case the acceptor or acceptors, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as provided by Sec. 101, of the excise law.

GEORGE S. BOUTWELL,
Commissioner of Internal Revenue.